County:         MCDOWELL         Triginal (Contact:         2009 - 2010         Revised (Contact:         Original (Contact)         Revised (Contact)         Original (Contact)         Revised (Contact)         Original (Contact)         Revised (Contact)         Original (Contact)         Revised (Contact)         Contact         Contact         Contact         Contact         Contact         Contact         Fund         Fund <th>W</th> <th>/V State Auditor - Local Governi</th> <th>ment Services I</th> <th>Division - R</th> <th>eview She</th> <th>et</th>	W	/V State Auditor - Local Governi	ment Services I	Division - R	eview She	et
Fiseal Year, Contact: Contact: Vernomer Vernome No. 304-436-8548         Original General General General Fund Fund Fund Fund Fund Fund Fund Fund				,		<b>,</b>
Contact:         Jennifer Wimmer         General Fund         General Fund         Coal Fund         Coal Fund           REVENUES         Fund         Fund         Fund         Fund           280         Reserve for Encumbrances         -	-		Original	Revised	Original	Revised
REVENUES           290         Reserve for Encumbrances         - </th <th></th> <th></th> <th>_</th> <th></th> <th>_</th> <th></th>			_		_	
280         Reserve for Encumbrances         288,021         288,021         50,000         50,000           301-01         Property Tax Current Year         3,132,686         3,132,686         3,132,686         -           301-02-05         Prior Year Taxes         76,000         76,000         -         -           301-06         Supplemental Taxes         30,000         30,000         -         -           301-07         Surplus         -         -         -         -           301-08         Del. & Non-entered Land Fund         -         -         -         -           301-10         Redemption from State Auditor         -         -         -         -           301-11         Tax Lien Surplus         -         -         -         -           301-12         Tax Lien Surplus         -         -         -         -           301-11         Tax Lien Surplus         -         -         -         -         -           301-12         Tax Lien Surplus         -         -         -         -         -           301-11         Tax Lien Surplus         -         -         -         -         -         -         -         -	Phone No:	304-436-8548	Fund	Fund	Fund	Fund
280         Reserve for Encumbrances         288,021         288,021         50,000         50,000           301-01         Property Tax Current Year         3,132,686         3,132,686         3,132,686         -           301-02-05         Prior Year Taxes         76,000         76,000         -         -           301-06         Supplemental Taxes         30,000         30,000         -         -           301-07         Surplus         -         -         -         -           301-08         Del. & Non-entered Land Fund         -         -         -         -           301-10         Redemption from State Auditor         -         -         -         -           301-11         Tax Lien Surplus         -         -         -         -           301-12         Tax Lien Surplus         -         -         -         -           301-11         Tax Lien Surplus         -         -         -         -         -           301-12         Tax Lien Surplus         -         -         -         -         -           301-11         Tax Lien Surplus         -         -         -         -         -         -         -         -						
299         Unencumbered Fund Balance         288,021         288,021         50,000         50,000           301-01         Property Tax Current Year         3,132,686         3,132,686         -         -           301-02         Supplemental Taxes         76,000         76,000         -           301-06         Supplemental Taxes         30,000         30,000         -           301-07         Surplus         -         -         -           301-08         Del. & Non-entered Land Fund         -         -         -           301-09         Redemption from State Auditor         -         -         -         -           301-10         Prior Years Fifth & Other Prior years         -         -         -         -         -         -           301-11         Tax Loss Restoration         -         -         -         -         -         -           301-12         Tax Loss Restoration         -         -         -         -         -           301-12         Tax Loss Restoration         -         -         -         -         -           301-12         Tax Penalties Bulliams Excess Levy         -         -         -         -           301-9	REVENUES					
301-01         Property Tax Current Year         3,132,686         3,132,686	280	Reserve for Encumbrances	-	-	-	-
301-02-05         Prior Year Taxes         76,000         76,000	299	Unencumbered Fund Balance	288,021	288,021	50,000	50,000
301-06         Supplemental Taxes         30,000         30,000	301-01	Property Tax Current Year	3,132,686	3,132,686		-
301-07         Surplus	301-02-05	Prior Year Taxes	76,000	76,000		-
301-08         Del. & Non-entered Land Fund         -         -         -         -           301-109         Redemption from State Auditor         -         -         -         -           301-10         Prior Years Fifth & Other Prior years         -         -         -         -           301-11         Tax Loss Restoration         -         -         -         -           301-90         Property Tax - Excess Levy         -         -         -         -           301-91         Property Tax - Excess Levy         -         -         -         -           301-92         Property Tax - Excess Levy         -         -         -         -           302         Tax Penalties & Interest         75,000         75,000         -         -           303         Dog Taxes         60,000         60,000         -         -           304         Property Transfer Tax         60,000         60,000         -         -           305         Coal Severance Tax         160,000         60,000         -         -           306         Gas & Oil Severance Tax         160,000         160,000         -         -           307         Horse & Dog Racing Tax	301-06	Supplemental Taxes	30,000	30,000		-
301-09         Redemption from State Auditor         -         -         -         -           301-10         Prior Years Fifth & Other Prior years         -         -         -         -           301-11         Tax Loss Restoration         -         -         -         -           301-90         Property Tax - Excess Levy         -         -         -         -           301-91         Property Tax - Excess Levy         -         -         -         -           301-92         Property Tax - Excess Levy         -         -         -         -           301-92         Property Tax - Excess Levy         -         -         -         -           301-92         Property Tax - Excess Levy         -         -         -         -         -           301-92         Tax Penalties & Interest         75,000         75,000         -	301-07	Surplus	-	-		-
301-10         Prior Years Fifth & Other Prior years         -	301-08	Del. & Non-entered Land Fund	-	-		-
301-11         Tax Lien Surplus         -	301-09	Redemption from State Auditor	-	-		-
301-12         Tax Loss Restoration         -         -         -           301-90         Property Tax - Excess Levy         -         -         -           301-91         Property Tax - Excess Levy         -         -         -           301-92         Property Tax - Excess Levy         -         -         -           302         Tax Penalties & Interest         75,000         75,000         -           303         Dog Taxes         -         -         -         -           304         Property Transfer Tax         60,000         60,000         600,000         600,000           305         Coal Severance Tax         NA         NA         600,000         600,000         600,000           306         Gas & Oil Severance Tax         NA         160,000         -	301-10	Prior Years Fifth & Other Prior years	-	-		-
301-90         Property Tax - Excess Levy         -         <	301-11	Tax Lien Surplus	-	-		-
301-91         Property Tax - Excess Levy         -         -         -           301-92         Property Tax - Excess Levy         -         -         -           302         Tax Penalties & Interest         75,000         75,000         -           303         Dog Taxes         -         -         -           304         Property Transfer Tax         60,000         60,000         -           305         Coal Severance Tax         M/A         N/A         600,000         600,000           306         Gas & Oil Severance Tax         160,000         160,000         -           307         Horse & Dog Racing Tax         -         -         -           308         Wine & Liquor Tax         1,590         1,590         -           309         Hotel Occupancy Tax         -         -         -           310         Waste Coal         -         -         -           311         Payment in-Lieu of Taxes         -         -         -           312         Synthetic Fuel Tax         -         -         -           318         Building Permits         -         -         -           319         Miscellaneous Permits <td< td=""><td>301-12</td><td>Tax Loss Restoration</td><td>-</td><td>-</td><td></td><td>-</td></td<>	301-12	Tax Loss Restoration	-	-		-
301-92         Property Tax - Excess Levy         -         -         -         -           302         Tax Penalties & Interest         75,000         75,000         -         -           303         Dog Taxes         -         -         -         -         -           304         Property Transfer Tax         80,000         60,000         60,000         600,000 <t< td=""><td>301-90</td><td>Property Tax - Excess Levy</td><td>-</td><td>-</td><td></td><td>-</td></t<>	301-90	Property Tax - Excess Levy	-	-		-
302         Tax Penalties & Interest         75,000         75,000         -           303         Dog Taxes         -         -         -           304         Property Transfer Tax         60,000         60,000         -           305         Coal Severance Tax         160,000         160,000         600,000         600,000           306         Gas & Oil Severance Tax         160,000         160,000         -         -           307         Horse & Dog Racing Tax         1,590         1,590         -         -           308         Wine & Liquor Tax         1,590         1,590         -         -           309         Hotel Occupancy Tax         -         -         -         -         -           310         Waste Coal         -	301-91	Property Tax - Excess Levy	-	-		-
303         Dog Taxes         - <th< td=""><td>301-92</td><td>Property Tax - Excess Levy</td><td>-</td><td>-</td><td></td><td>-</td></th<>	301-92	Property Tax - Excess Levy	-	-		-
304         Property Transfer Tax         60,000         60,000	302	Tax Penalties & Interest	75,000	75,000		-
305         Coal Severance Tax         N/A         N/A         600,000         600,000           306         Gas & Oil Severance Tax         160,000         160,000         -           307         Horse & Dog Racing Tax         -         -         -           308         Wine & Liquor Tax         1,590         1,590         -         -           309         Hotel Occupancy Tax         -         -         -         -         -           310         Waste Coal         -	303	Dog Taxes	-	-		-
306         Gas & Oil Severance Tax         160,000         160,000         -           307         Horse & Dog Racing Tax         -         -         -           308         Wine & Liquor Tax         1,590         1,590         -           309         Hotel Occupancy Tax         -         -         -           310         Waste Coal         -         -         -           311         Payment in-Lieu of Taxes         -         -         -           312         Synthetic Fuel Tax         -         -         -           312         Synthetic Fuel Tax         -         -         -           317         Licenses         -         -         -         -           318         Building Permits         -         -         -         -         -           319         Miscellaneous Permits         -         -         -         -         -         -           322         Federal Grants         -	304	Property Transfer Tax	60,000	60,000		-
307         Horse & Dog Racing Tax         - <td>305</td> <td>Coal Severance Tax</td> <td>N/A</td> <td>N/A</td> <td>600,000</td> <td>600,000</td>	305	Coal Severance Tax	N/A	N/A	600,000	600,000
308         Wine & Liquor Tax         1,590         1,590         -           309         Hotel Occupancy Tax         -         -         -           310         Waste Coal         -         -         -           311         Payment in-Lieu of Taxes         -         -         -           312         Synthetic Fuel Tax         -         -         -           317         Licenses         -         -         -           318         Building Permits         -         -         -           319         Miscellaneous Permits         -         -         -           329         Federal Grants         -         -         -           322         Federal Grants         -         -         -           323         State Grants         34,322         34,322         -           324         Other Grants         -         -         -           325         Federal Payment in Lieu of Taxes         -         -         -           327         Charges for Services         -         -         -           328         Magistrate Court Clerk         -         -         -           329	306	Gas & Oil Severance Tax	160,000	160,000		-
309       Hotel Occupancy Tax       -       -       -         310       Waste Coal       -       -       -         311       Payment in-Lieu of Taxes       -       -       -         312       Synthetic Fuel Tax       -       -       -         317       Licenses       -       -       -         318       Building Permits       -       -       -         319       Miscellaneous Permits       -       -       -         319       Miscellaneous Permits       -       -       -         322       Federal Grants       -       -       -         323       State Grants       34,322       34,322       -         324       Other Grants       -       -       -         325       Federal Payment in Lieu of Taxes       -       -       -         327       Charges for Services       -       -       -         328       Magistrate Court Clerk       -       -       -         329       Sheriff's Service of Process       5,000       5,000       -         330       Sheriff's Earnings       75,000       75,000       -         331	307	Horse & Dog Racing Tax	-	-		-
310       Waste Coal       -       -       -         311       Payment in-Lieu of Taxes       -       -       -         312       Synthetic Fuel Tax       -       -       -         317       Licenses       -       -       -         318       Building Permits       -       -       -         319       Miscellaneous Permits       -       -       -         319       Miscellaneous Permits       -       -       -         322       Federal Grants       -       -       -         322       Federal Grants       -       -       -         323       State Grants       34,322       34,322       -         324       Other Grants       -       -       -         325       Federal Payment in Lieu of Taxes       -       -       -         327       Charges for Services       -       -       -         328       Magistrate Court Clerk       -       -       -         329       Sheriff's Service of Process       5,000       5,000       -         331       County Clerk's Earnings       75,000       75,000       -         332	308	Wine & Liquor Tax	1,590	1,590		-
311       Payment in-Lieu of Taxes       -       -       -       -         312       Synthetic Fuel Tax       -       -       -         317       Licenses       -       -       -         318       Building Permits       -       -       -         319       Miscellaneous Permits       -       -       -         319       Miscellaneous Permits       -       -       -         322       Federal Grants       -       -       -       -         322       State Grants       34,322       34,322       -       -         324       Other Grants       -       -       -       -       -         325       Federal Payment in Lieu of Taxes       -       <	309	Hotel Occupancy Tax	-	-		-
312         Synthetic Fuel Tax         -         -         -           317         Licenses         -         -         -           318         Building Permits         -         -         -           319         Miscellaneous Permits         -         -         -           319         Miscellaneous Permits         -         -         -           319         Miscellaneous Permits         -         -         -           322         Federal Grants         -         -         -         -           322         State Grants         34,322         34,322         -         -           324         Other Grants         -         -         -         -         -           325         Federal Payment in Lieu of Taxes         -         -         -         -         -           327         Charges for Services         -         -         -         -         -           328         Magistrate Court Clerk         -         -         -         -         -           329         Sheriff's Service of Process         5,000         5,000         -         -           331         County Clerk's Earnings	310	Waste Coal	-	-		-
317         Licenses         -         -         -           318         Building Permits         -         -         -           319         Miscellaneous Permits         -         -         -           322         Federal Grants         -         -         -           323         State Grants         34,322         34,322         -           324         Other Grants         -         -         -           325         Federal Payment in Lieu of Taxes         -         -         -           327         Charges for Services         -         -         -           328         Magistrate Court Clerk         -         -         -           329         Sheriff's Service of Process         5,000         5,000         -           330         Sheriff's Earnings         1,500         1,500         -           331         County Clerk's Earnings         75,000         75,000         -           332         Circuit Clerk's Earnings         20,000         20,000         -           333         Prosecuting Attorney's Earnings         -         -         -           334         Accident Reports         1,500         1,500 <td>311</td> <td>Payment in-Lieu of Taxes</td> <td>-</td> <td>-</td> <td></td> <td>-</td>	311	Payment in-Lieu of Taxes	-	-		-
318       Building Permits       -       -       -         319       Miscellaneous Permits       -       -       -         322       Federal Grants       -       -       -         323       State Grants       34,322       34,322       -         324       Other Grants       -       -       -       -         325       Federal Payment in Lieu of Taxes       -       -       -       -         327       Charges for Services       -       -       -       -         328       Magistrate Court Clerk       -       -       -       -         329       Sheriff's Service of Process       5,000       5,000       -       -         330       Sheriff's Earnings       1,500       1,500       -       -         331       County Clerk's Earnings       75,000       75,000       -       -         332       Circuit Clerk's Earnings       20,000       20,000       -       -         333       Prosecuting Attorney's Earnings       -       -       -       -         334       Accident Reports       1,500       1,500       -       -	312	Synthetic Fuel Tax	-	-		-
319       Miscellaneous Permits       - <td>317</td> <td>Licenses</td> <td>-</td> <td>-</td> <td></td> <td>-</td>	317	Licenses	-	-		-
322       Federal Grants       -       -       -       -         323       State Grants       34,322       34,322       -         324       Other Grants       -       -       -       -         325       Federal Payment in Lieu of Taxes       -       -       -       -         327       Charges for Services       -       -       -       -         328       Magistrate Court Clerk       -       -       -       -         329       Sheriff's Service of Process       5,000       5,000       -         330       Sheriff's Earnings       1,500       1,500       -         331       County Clerk's Earnings       75,000       75,000       -         332       Circuit Clerk's Earnings       20,000       20,000       -         333       Prosecuting Attorney's Earnings       -       -       -       -         334       Accident Reports       1,500       1,500       -       -	318	Building Permits	-	-		-
323       State Grants       34,322       34,322       -         324       Other Grants       -       -       -         325       Federal Payment in Lieu of Taxes       -       -       -         327       Charges for Services       -       -       -         328       Magistrate Court Clerk       -       -       -         329       Sheriff's Service of Process       5,000       5,000       -         330       Sheriff's Earnings       1,500       1,500       -         331       County Clerk's Earnings       75,000       75,000       -         332       Circuit Clerk's Earnings       20,000       20,000       -         333       Prosecuting Attorney's Earnings       -       -       -         334       Accident Reports       1,500       1,500       -	319	Miscellaneous Permits	-	-		-
324       Other Grants       -       -       -         325       Federal Payment in Lieu of Taxes       -       -       -         327       Charges for Services       -       -       -         328       Magistrate Court Clerk       -       -       -         329       Sheriff's Service of Process       5,000       5,000       -         330       Sheriff's Earnings       1,500       1,500       -         331       County Clerk's Earnings       75,000       75,000       -         332       Circuit Clerk's Earnings       20,000       20,000       -         333       Prosecuting Attorney's Earnings       -       -       -         334       Accident Reports       1,500       1,500       -	322	Federal Grants	-	-		-
325       Federal Payment in Lieu of Taxes       -	323	State Grants	34,322	34,322		-
327       Charges for Services       -       -       -       -         328       Magistrate Court Clerk       -       -       -       -         329       Sheriff's Service of Process       5,000       5,000       -         330       Sheriff's Earnings       1,500       1,500       -         331       County Clerk's Earnings       75,000       75,000       -         332       Circuit Clerk's Earnings       20,000       20,000       -         333       Prosecuting Attorney's Earnings       -       -       -         334       Accident Reports       1,500       1,500       -	324	Other Grants	-	-		-
328       Magistrate Court Clerk       - </td <td>325</td> <td>Federal Payment in Lieu of Taxes</td> <td>-</td> <td>-</td> <td></td> <td>-</td>	325	Federal Payment in Lieu of Taxes	-	-		-
329       Sheriff's Service of Process       5,000       5,000       -         330       Sheriff's Earnings       1,500       1,500       -         331       County Clerk's Earnings       75,000       75,000       -         332       Circuit Clerk's Earnings       20,000       20,000       -         333       Prosecuting Attorney's Earnings       -       -       -         334       Accident Reports       1,500       1,500       -	327	Charges for Services	-	-		-
330       Sheriff's Earnings       1,500       1,500       -         331       County Clerk's Earnings       75,000       75,000       -         332       Circuit Clerk's Earnings       20,000       20,000       -         333       Prosecuting Attorney's Earnings       -       -       -         334       Accident Reports       1,500       1,500       -	328	Magistrate Court Clerk	-	-		-
331       County Clerk's Earnings       75,000       75,000       -         332       Circuit Clerk's Earnings       20,000       20,000       -         333       Prosecuting Attorney's Earnings       -       -       -         334       Accident Reports       1,500       1,500       -	329	Sheriff's Service of Process	5,000	5,000		-
332       Circuit Clerk's Earnings       20,000       20,000       -         333       Prosecuting Attorney's Earnings       -       -       -         334       Accident Reports       1,500       1,500       -	330	Sheriff's Earnings	1,500	1,500		-
Prosecuting Attorney's Earnings 334 Accident Reports 1,500 1,500 -	331	County Clerk's Earnings	75,000	75,000		-
334 Accident Reports 1,500 1,500 -	332	Circuit Clerk's Earnings	20,000	20,000		-
·	333	Prosecuting Attorney's Earnings	-	-		-
Motor Vehicle License Fee	334	Accident Reports	1,500	1,500		-
	335	Motor Vehicle License Fee	-	-		-

W State Auditor - Local Government Services Division - Review Sheet           County:         MCDOWELL         Contact:         Qeneral General Genera	\A	N/ State Auditor   Local Covernmen	4 Camilaga D	ivisian D	oviou Cha	1
Fiscal Year: Contact: Jennifer Wilmmer Jennifer Wilmmer Jennifer Wilmmer Hone No:         Original General General Fund         Revised General Fund         Coal Fund         Coal Coal Pund           336         Map Sales         -         -         -         -           337         Clerk Deed Fees         -         -         -         -           340         Rents & Concessions         2,500         2.500         -         -           341         Landfill/Incinerator Fees         -         -         -         -         -           342         Airport Revenue         -         -         -         -         -           343         Cemetery Revenue         -         -         -         -         -         -           344         Ambulance Fees         - <th></th> <th></th> <th>t Services D</th> <th>ivision - R</th> <th>eview Sne</th> <th>eet</th>			t Services D	ivision - R	eview Sne	eet
Contact:         Jennifer Wimmer         General Fund         General Fund         Coal Fund         Coal Fund           370         Nay Sales         -         -         -         -           337         Clerk Deed Fees         -         -         -         -           339         Parks & Recreation Fees         -         -         -         -         -           340         Rents & Concessions         2,500         2,500         -         -         -           341         Landfüll/Incherator Fees         - <td< th=""><th>_</th><th></th><th>Out of our</th><th>Destant</th><th>0</th><th>D</th></td<>	_		Out of our	Destant	0	D
Phone No:         304-436-8548         Fund         Fund         Fund           336         Map Salas         .         .         .           337         Clerk Deed Fees         .         .         .           339         Parks & Recreation Fees         .         .         .           340         Rents & Concessions         2,500         2,500         .           341         Landfill/Incinerator Fees         .         .         .           341         Landfill/Incinerator Fees         .         .         .           342         Airport Revenue         .         .         .         .           343         Cemetery Revenue         .         .         .         .         .           344         Ambulance Fees         .         .         .         .         .         .           345         Emergency Services Fees         .			_		_	
Map Sales						
337         Clerk Deed Fees         -	Phone No.	304-430-6346	Fulla	Fulla	Fullu	Fullu
337         Clerk Deed Fees         -	336	Man Sales	_	_		_
339         Parks & Recreation Fees         2,500         2,500		•	_	_		_
340         Rents & Concessions         2,500         2,500			_	_		_
341         Landfill/Incinerator Fees         -         -         -           342         Airport Revenue         -         -         -           343         Cemetery Revenue         -         -         -           344         Ambulance Fees         -         -         -         -           345         Emergency Services Fees         -         -         -         -         -           346         Emergency Services Fees         -         -         -         -         -         -           347         Special Patrol/Security Systems         -			2 500	2 500		_
342         Airport Revenue			-	-		_
343         Cemetery Revenue			_	_		_
344         Ambulance Fees         -		·	_	_		_
345         Emergency Services Fees         - <td></td> <td>•</td> <td>_</td> <td>_</td> <td></td> <td>_</td>		•	_	_		_
346         Emergency 911 Fee         -			_	-		<u>-</u>
347         Special Patrol/Security Systems         -         -         -           348         Franchise Agreement         -         -         -           349         Inspection Fees         -         -         -           350         IRP Fees (International Reg. Plan)         45,000         45,000         -           351         Jail Fees         -         -         -         -           361         Fines, Fees & Court Costs         8,000         8,000         -         -           362         Regional Jail Operations Partial Reim.         -         -         -         -           365         Interest Earned         30,000         30,000         -         -           366         Miscellaneous Revenue         25,000         25,000         -         -           367         Sheriff's Commission         15,000         15,000         -         -           368         Confiscated Property         -         -         -         -         -           369         Commissions         500         500         -         -         -         -         -         -         -         -         -         -         -         -		-	_	-		-
348         Franchise Agreement         -			_	-		<u>-</u>
349         Inspection Fees         -			_	-		<u>-</u>
350         IRP Fees (International Reg. Plan)         45,000         45,000         -           351         Jail Fees         -         -         -           361         Fines, Fees & Court Costs         8,000         8,000         -           362         Regional Jail Operations Partial Reim.         -         -         -           365         Interest Earned         30,000         30,000         -         -           366         Miscellaneous Revenue         25,000         25,000         -         -           367         Sheriff's Commission         15,000         15,000         -         -           368         Confiscated Property         -         -         -         -           369         Commissions         500         500         -         -           370         Gaming Income         15,000         15,000         -         -           371         Recycling Programs         -         -         -         -         -           372         Filing Fees         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td></td> <td>•</td> <td>_</td> <td>-</td> <td></td> <td>-</td>		•	_	-		-
351         Jail Fees         - <td< td=""><td></td><td>·</td><td>45.000</td><td>45.000</td><td></td><td>-</td></td<>		·	45.000	45.000		-
361         Fines, Fees & Court Costs         8,000         8,000         -           362         Regional Jail Operations Partial Reim.         -         -         -           365         Interest Earned         30,000         30,000         -         -           366         Miscellaneous Revenue         25,000         25,000         -         -           367         Sheriff's Commission         15,000         15,000         -         -           368         Confiscated Property         -         -         -         -           369         Commissions         500         500         -         -           370         Gaming Income         15,000         15,000         -         -           371         Recycling Programs         -         -         -         -           372         Filing Fees         -         -         -         -           373         Video Lottery         15,000         15,000         -         -           374         Planning Commission Revenue         -         -         -         -           375         Sale of Materials         -         -         -         -         -		,	-	-		-
362         Regional Jail Operations Partial Reim.         -			8.000	8.000		_
365         Interest Earned         30,000         30,000         -         -           366         Miscellaneous Revenue         25,000         25,000         -           367         Sheriff's Commission         15,000         15,000         -           368         Confiscated Property         -         -         -         -           369         Commissions         500         500         -           370         Gaming Income         15,000         15,000         -           371         Recycling Programs         -         -         -           372         Filling Fees         -         -         -         -           373         Video Lottery         15,000         15,000         -         -           374         Planning Commission Revenue         -         -         -         -         -           375         Sale of Materials         -         -         -         -         -           376         Royalties         -         -         -         -         -           377         Sale of Bonds         -         -         -         -           378         Proceeds from Bond Restructuring <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>_</td>			-	-		_
366         Miscellaneous Revenue         25,000         25,000         -           367         Sheriff's Commission         15,000         15,000         -           368         Confiscated Property         -         -         -           369         Commissions         500         500         -           370         Gaming Income         15,000         15,000         -           371         Recycling Programs         -         -         -           372         Filing Fees         -         -         -           373         Video Lottery         15,000         15,000         -           374         Planning Commission Revenue         -         -         -           375         Sale of Materials         -         -         -           376         Royalties         -         -         -           377         Sale of Bonds         -         -         -           378         Proceeds from Bond Restructuring         -         -         -           380         Contributions/Transfer from Other Entities         -         -         -           381         Charges to Other Entities         -         -			30,000	30,000	-	_
367         Sheriff's Commission         15,000         15,000         -           368         Confiscated Property         -         -         -           369         Commissions         500         500         -           370         Gaming Income         15,000         15,000         -           371         Recycling Programs         -         -         -         -           372         Filing Fees         -         -         -         -           373         Video Lottery         15,000         15,000         -         -           374         Planning Commission Revenue         -         -         -         -         -         -           374         Planning Commission Revenue         -		Miscellaneous Revenue	•	•		_
368         Confiscated Property         -	367	Sheriff's Commission				-
370         Gaming Income         15,000         15,000         -           371         Recycling Programs         -         -         -           372         Filling Fees         -         -         -           373         Video Lottery         15,000         15,000         -           374         Planning Commission Revenue         -         -         -           375         Sale of Materials         -         -         -           376         Royalties         -         -         -           377         Sale of Bonds         -         -         -           378         Proceeds from Bond Restructuring         -         -         -           380         Contributions/Transfer from Other Entities         -         -         -           381         Charges to Other Entities         -         -         -           382         Refunds/Reimbursements (External Sources)         -         -         -           383         Parking         -         -         -           384         Sale of Fixed Assets         -         -         -           385         Gain/Loss on Sale of Fixed Assets         -         -	368	Confiscated Property	-	-		_
371       Recycling Programs       -       -       -         372       Filing Fees       -       -       -         373       Video Lottery       15,000       15,000       -         374       Planning Commission Revenue       -       -       -       -         375       Sale of Materials       -       -       -       -         376       Royalties       -       -       -       -         377       Sale of Bonds       -       -       -       -         378       Proceeds from Bond Restructuring       -       -       -       -         380       Contributions/Transfer from Other Entities       -       -       -       -         381       Charges to Other Entities       -       -       -       -         382       Refunds/Reimbursements (External Sources)       -       -       -       -         383       Parking       -       -       -       -         384       Sale of Fixed Assets       -       -       -         385       Gain/Loss on Sale of Fixed Assets       -       -       -         388       Transfers From Other Funds       192,000	369	Commissions	500	500		_
372         Filling Fees         -	370	Gaming Income	15,000	15,000		-
373         Video Lottery         15,000         15,000         -           374         Planning Commission Revenue         -         -         -           375         Sale of Materials         -         -         -           376         Royalties         -         -         -           377         Sale of Bonds         -         -         -           378         Proceeds from Bond Restructuring         -         -         -           380         Contributions/Transfer from Other Entities         -         -         -           381         Charges to Other Entities         -         -         -           382         Refunds/Reimbursements (External Sources)         -         -         -         -           383         Parking         -         -         -         -         -           384         Sale of Fixed Assets         -         -         -         -           385         Gain/Loss on Sale of Fixed Assets         -         -         -         -           388         Transfers From Other Funds         192,000         192,000         -           390         Emergency 911 Reimbursement         -         -         -<	371	Recycling Programs	-	-		-
374       Planning Commission Revenue       -       -       -         375       Sale of Materials       -       -       -         376       Royalties       -       -       -         377       Sale of Bonds       -       -       -         378       Proceeds from Bond Restructuring       -       -       -         380       Contributions/Transfer from Other Entities       -       -       -         381       Charges to Other Entities       -       -       -       -         382       Refunds/Reimbursements (External Sources)       -       -       -       -       -         383       Parking       -       -       -       -       -       -         384       Sale of Fixed Assets       -       -       -       -       -         385       Gain/Loss on Sale of Fixed Assets       -       -       -       -         388       Transfers From Other Funds       192,000       192,000       -         390       Emergency 911 Reimbursement       -       -       -       -         391       Dog & Kennel Reimbursement       -       -       -       -       -	372	Filing Fees	-	-		-
375       Sale of Materials       -       -       -         376       Royalties       -       -       -         377       Sale of Bonds       -       -       -         378       Proceeds from Bond Restructuring       -       -       -         380       Contributions/Transfer from Other Entities       -       -       -         381       Charges to Other Entities       -       -       -         382       Refunds/Reimbursements (External Sources)       -       -       -         383       Parking       -       -       -         384       Sale of Fixed Assets       -       -       -         385       Gain/Loss on Sale of Fixed Assets       -       -       -         388       Transfers From Other Funds       192,000       192,000       -         390       Emergency 911 Reimbursement       -       -       -         391       Dog & Kennel Reimbursement       -       -       -         392       Concealed Weapons Reimbursements       -       -       -	373	Video Lottery	15,000	15,000		-
376       Royalties       -       -       -       -         377       Sale of Bonds       -       -       -       -         378       Proceeds from Bond Restructuring       -       -       -       -         380       Contributions/Transfer from Other Entities       -       -       -       -         381       Charges to Other Entities       -       -       -       -         382       Refunds/Reimbursements (External Sources)       -       -       -       -       -         383       Parking       -       -       -       -       -       -         384       Sale of Fixed Assets       -       -       -       -       -       -         385       Gain/Loss on Sale of Fixed Assets       -       -       -       -       -       -         388       Transfers From Other Funds       192,000       192,000       -       -       -         390       Emergency 911 Reimbursement       -       -       -       -       -       -         391       Dog & Kennel Reimbursement       -       -       -       -       -       -         392       Concealed Weapo	374	Planning Commission Revenue	-	-		-
377       Sale of Bonds       -       -       -       -         378       Proceeds from Bond Restructuring       -       -       -       -         380       Contributions/Transfer from Other Entities       -       -       -       -         381       Charges to Other Entities       -       -       -       -         382       Refunds/Reimbursements (External Sources)       -       -       -       -         383       Parking       -       -       -       -         384       Sale of Fixed Assets       -       -       -       -         385       Gain/Loss on Sale of Fixed Assets       -       -       -       -         388       Transfers From Other Funds       192,000       192,000       -         390       Emergency 911 Reimbursement       -       -       -       -         391       Dog & Kennel Reimbursement       -       -       -       -         392       Concealed Weapons Reimbursements       -       -       -       -	375	Sale of Materials	-	-		-
378Proceeds from Bond Restructuring380Contributions/Transfer from Other Entities381Charges to Other Entities382Refunds/Reimbursements (External Sources)383Parking384Sale of Fixed Assets385Gain/Loss on Sale of Fixed Assets388Transfers From Other Funds192,000192,000390Emergency 911 Reimbursement391Dog & Kennel Reimbursement392Concealed Weapons Reimbursements	376	Royalties	-	-		-
Contributions/Transfer from Other Entities	377	Sale of Bonds	-	-		-
381       Charges to Other Entities       -	378	Proceeds from Bond Restructuring	-	-		-
382       Refunds/Reimbursements (External Sources)       -       -       -       -         383       Parking       -       -       -       -         384       Sale of Fixed Assets       -       -       -       -         385       Gain/Loss on Sale of Fixed Assets       -       -       -       -       -         388       Transfers From Other Funds       192,000       192,000       -       -         390       Emergency 911 Reimbursement       -       -       -       -         391       Dog & Kennel Reimbursement       -       -       -       -         392       Concealed Weapons Reimbursements       -       -       -       -	380	Contributions/Transfer from Other Entities	-	-		-
383       Parking       -	381	Charges to Other Entities	-	-		-
Sale of Fixed Assets	382	Refunds/Reimbursements (External Sources)	-	-	-	-
Gain/Loss on Sale of Fixed Assets	383	Parking	-	-		-
388       Transfers From Other Funds       192,000       192,000       -         390       Emergency 911 Reimbursement       -       -       -         391       Dog & Kennel Reimbursement       -       -       -         392       Concealed Weapons Reimbursements       -       -       -	384	Sale of Fixed Assets	-	-		-
390Emergency 911 Reimbursement391Dog & Kennel Reimbursement392Concealed Weapons Reimbursements	385	Gain/Loss on Sale of Fixed Assets	-	-		-
Dog & Kennel Reimbursement	388	Transfers From Other Funds	192,000	192,000		-
392 Concealed Weapons Reimbursements	390	Emergency 911 Reimbursement	-	-		-
	391	Dog & Kennel Reimbursement	-	-		-
Home Confinement Reimbursements 77,906 77,906 -	392	Concealed Weapons Reimbursements	-	-		-
	393	Home Confinement Reimbursements	77,906	77,906		-

WV State Auditor - Local Government Services Division - Review Sheet					
County:	MCDOWELL				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Jennifer Wimmer	General	General	Coal	Coal
Phone No:	304-436-8548	Fund	Fund	Fund	Fund
204	General School Reimbursements	100 000	100.000		
394 395		100,000	100,000		-
395	Magistrate Court Reimbursements Worthless Check Reimbursements	15,000	15,000		-
397	Payroll Reimbursements	- 147,869	- 147,869		-
398	Transfers from Rainy Day Funds	147,009	147,809		-
399	Transfers Assessor's Valuation Fund	- 140,871	- 140,871		-
399	Total Revenues	4,790,265	4,790,265	650,000	650,000
General Gove	ernment Expenditures	4,730,203	4,730,203	000,000	000,000
401	County Commission	704,514	704,514	153,825	153,825
402	County Clerk	304,459	304,459	-	-
403	Circuit Clerk	286,896	286,896	_	_
404	Sheriff-Treasurer	245,804	245,804	_	_
405	Prosecuting Attorney	460,369	460,369	_	_
406	Assessor	250,445	250,445	_	_
407	Assessor's Valuation Fund	140,871	140,871	_	_
408	Statewide Computer Network	45,000	45,000	_	_
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	_	-	_	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	-	-	-	-
413	Elections-County Clerk	174,959	174,959	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	475	475
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	173,185	173,185	273,700	273,700
425	Other Buildings	-	-	189,000	189,000
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	17,000	17,000
429	Regional Development Authority	17,540	17,540	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	-	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information System	-	-	-	-
434	Airports	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet					
County:	MCDOWELL 20041 20111111111	00. 1.000 D		5 V 10 V 10 V	<b>,</b>
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Jennifer Wimmer	General	General	Coal	Coal
Phone No:	304-436-8548	Fund	Fund	Fund	Fund
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	-	-	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	-	-	-
443	State Grants	34,322	34,322	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-
446	Parking Secretariate	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Programs	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reim. (Audit Findings)	-	-	-	-
699	Contingencies	- 0.000.004	- 0.000.004	-	-
	I Government Expenditures	2,838,364	2,838,364	634,000	634,000
-	Expenditures Sheriff-Law Enforcement	472 702	472.702		
700 701		472,702	472,702	-	-
	Sheriff-Service of Process Reimbursable Jail Costs	62,429	62,429	-	-
702 703	Non-reimbursable Jail Costs	200 266	200 266	-	-
		208,266	208,266	-	-
704 705	Regional Jail Home Confinement	840,000	840,000	-	-
705 706		77,906	77,906	-	-
70 <del>0</del> 707	Concealed Weapons	-	-	-	-
707 708	Investigative Services Police Special Duty	-	-	-	-
708 709	Juvenile Detention Center	-	-	-	-
709 710	Civil Defense	-	-	-	-
710		-	-	-	-
711 712	Emergency Services Communication Center	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u> -
712		-	-	-	-
713 714	Fire Department Fire Coordinator	-	-	-	-
71 <del>4</del> 715	Ambulance Authority	-	-	-	-
715 716	Dog Warden/Humane Society	- 25,370	- 25,370	6,000	6,000
717	Central Garage	92,490	92,490	-	-
/ 1 /	Contrai Carage	32,430	32,430	-	-

V	WV State Auditor - Local Government Services Division - Review Sheet				
County:	MCDOWELL				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Jennifer Wimmer	General	General	Coal	Coal
Phone No:	304-436-8548	Fund	Fund	Fund	Fund
718	Flood Control	38,985	38,985	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Grant	71,862	71,862	-	-
722	Local Law Enforcement Grant	-	-	-	-
723	Local Law Enforcement Grant	-	-	-	-
724	Local Law Enforcement Grant	-	-	-	-
725	Local Law Enforcement Grant	-	-	-	-
726	Local Law Enforcement Grant	-	-	-	-
727	Local Law Enforcement Grant	-	-	-	-
728	Local Law Enforcement Grant	-	-	-	-
729	Local Law Enforcement Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	43,890	43,890	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
Total Public S	afety Expenditures	1,933,900	1,933,900	6,000	6,000
Health & San	itation Expenditures				
800	Local Health Department	-	-	-	-
801	Mental Health	-	-	10,000	10,000
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	_	-	-	-
808	Solid Waste Authority	_	-	-	-
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	18,001	18,001	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	_	-	-
814	Federal Grants	-	_	-	-
815	State Grants	-	_	-	-
	Sanitation Expenditures	18,001	18,001	10,000	10,000
	creation Expenditures	-,			- ,
900	Parks & Recreation	-	-	-	-
901	Swimming Pools	-	_	_	_
902	4-H CAMP	-	_	_	_
903	Arts & Humanities	-	_	_	_
904	Museum Commission	_	_	_	_
JU-T	WIGGGUIT COMMISSION	-	-	-	-

V	WV State Auditor - Local Government Services Division - Review Sheet				
County:	MCDOWELL				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Jennifer Wimmer	General	General	Coal	Coal
Phone No:	304-436-8548	Fund	Fund	Fund	Fund
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	-	-	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	-	-	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture	Recreation Expenditures	-	-	-	-
<b>Social Servic</b>	es Expenditures				
950	Social Services	-	-	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social S	ervices Expenditures	-	-	-	-
Capital Proje	cts Expenditures				
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	_	-
964	Social Services	-	-	_	-
965	Central Garage	-	-	_	-
966	Geographic Information System	-	-	_	-
972	Federal Grants	-	-	_	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	_	-
975	County Clerk	-	-	_	_
976	Circuit Clerk	_	_	_	_
977	Assessor	_	_	_	_
-··					

W	VV State Auditor - Local Govern	ment Services D	ivision - R	eview She	et
County:	MCDOWELL				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Jennifer Wimmer	General	General	Coal	Coal
Phone No:	304-436-8548	Fund	Fund	Fund	Fund
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	_	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	_	-	-
995	Service of Process	-	_	-	-
996	Ambulance	-	-	-	-
997	Water	-	_	-	-
998	Parks and Recreation	-	_	_	-
999	Streets and Highways	-	_	-	-
	Projects Expenditures	_	_	_	-
SUMMARY					
	ernment Expenditures	2,838,364	2,838,364	634,000	634,000
Public Safety	-	1,933,900	1,933,900	6,000	6,000
-	tation Expenditures	18,001	18,001	10,000	10,000
	•	10,001	10,001	10,000	10,000
Culture & Recreation Expenditures			_	_	
	es Expenditures ets Expenditures	-	-	-	-
	AL ALL EXPENDITURES	4,790,265	4,790,265	650,000	650,000
GRAND TOTA	AL ALL EXPENDITORES	4,790,205	4,7 30,200	050,000	030,000
TOTAL REVE	NUES	4,790,265	4,790,265	650,000	650,000

## **GAS & OIL SEVERANCE TAX**

#### Revenue

Gas & Oil Severance \_\_\_\_\_160,000

WV State Auditor - Local Government Services Division - Review Sheet							
County:	MCDOWELL						
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised		
Contact:	Jennifer Wimmer	General	General	Coal	Coal		
Phone No:	304-436-8548	Fund	Fund	Fund	Fund		

# Expenditure

General Government	160,000
Public Safety	0
Health & Sanitation	0
Culture & Recreation	0
Social Services	0
Capital Projects	
Total Expenditure	160,000

# **WV State Auditor - Local Government Services Division - Review Sheet**

County: MCDOWELL

2009 - 2010 Fiscal Year: Original Original Revised Revised Contact: Jennifer Wimmer General General Coal Coal **Phone No:** 304-436-8548 Fund Fund **Fund** Fund

## **Press Control G for Correction List**

Straight Approval

303 List of the type of funds being transferred - Correction Fund
617 Amount budgeted for the Prosecuting Attorney's Institute Premium should be \$4200 ok
Wrong Form
Recap of Revenue missing